

In the Claims:

Please cancel claims 1-7, 9-15, 17-26, 28-41 and 47-53, and add new claims 54-61, all as shown below.

---

1-7. (Cancel)

8. (Previously Cancelled)

9-15. (Cancel)

16. (Previously Cancelled)

17-26. (Cancel)

27. (Previously Cancelled)

28-41. (Cancel)

42-46. (Previously withdrawn)

47-53. (Cancel)

54. (New): A system for creating and dilating an opening in an interspinous ligament, the system comprising:

a series of dilators, each dilator including:

an elongated body having a proximal end and a distal end;

a handle portion connected with the proximal end for manipulating the elongated body; and

a tapered curved tip at the distal end adapted for being urged into the interspinous ligament,

the tapered curved tip increasing from a first diameter to a second diameter; and

wherein the first diameter of the tapered curved tip for a first dilator is sized such that the first dilator is adapted to create the opening in the interspinous ligament; and

wherein the first diameter of the tapered curved tip for a subsequent dilator is substantially the same as the second diameter of the tapered curved tip of a preceding dilator.

B2

55. (New): The system of claim 54, wherein the tapered curved tip is positioned at an angle relative to the elongated body, so that the interspinous ligament may be accessed with minimal damage to surrounding body tissue.

56. (New): The system of claim 54, wherein each dilator further includes a mark for indicating a range of diameters of the tapered curved tip.

57. (New): The system of claim 56, wherein the mark is a color coded handle portion.

58. (New): A system for creating and dilating an opening in an interspinous ligament, the system comprising:

a series of devices, each device including:

an elongated body having a first end and a second end;

a handle connected with the first end for manipulating the elongated body; and

a tapered tip at the second end positioned about an axis that forms an angle with an axis of the elongated body, the tapered tip having a diameter about the tip axis that increases from a first diameter to a second diameter;

wherein the first diameter of the tapered tip for a first device of the series of devices is sized such that the first device is adapted to create the opening in the interspinous ligament; and

wherein the first diameter of the tapered tip for a subsequent device of the series of devices is substantially the same as the second diameter of the tapered tip of a preceding device.

59. (New): The system of claim 58, wherein the angle formed between the tip axis and the elongated body axis is such that the interspinous ligament may be accessed with minimal damage to surrounding body tissue.

60. (New): The system of claim 58, wherein each device further includes a mark for indicating a range of diameters of the tapered tip.

61. (New): The system of claim 58, wherein the mark is a color coded handle.